120 PARK AVENUE, NEW YORK, N.Y. 10017-5592 TELEPHONE (212) 880-5000

March 28, 1996

Mr. Dirk Hofman EAGLE 98.1 Guaranty Broadcasting Corporation 929 B Government Street Baton Rouge, LA 70802

Dear Mr. Hofman:

Thank you for your recent sponsorship proposal regarding Philip Morris involvement with the Super K-Mart Family Day Car Show which you presented for our consideration.

As you might expect, we have a very active promotional program that fits precise criteria developed to achieve our marketing goals. We have reviewed your proposal carefully and have determined that it does not fit into our promotional plans for our company at this time.

In addition, as a cigarette manufacturer, Philip Morris does not utilize any source of electronic media as a marketing vehicle.

Thank you for your interest in Philip Morris and we wish you every success with the Super K-Mart Family Day Car Show.

Regards,

Steve Sampson Group Manager, Event Marketing